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*Amendment*  
*Attorney Docket No. 011.2B-11521-US01*

**Amendments To The Drawings:**

None.

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**Remarks**

This Amendment is in response to the Office Action dated November 23, 2005.

**Claim objections**

Claim 19 has been canceled to address the claim objections. Therefore, the claim objection to claim 19 should be withdrawn

**Support for newly added claims**

Claim 21 has been newly added: Support for new claim 21 can be found in original claim 19 and at page 3, lines 11-18 of the specification as filed.

**35 USC 102(b)/103(a) rejections**

**(i) GB2371555**

GB2371555 discloses a polishing composition containing polyoxyethylene polyoxypropylene alkyl ether. The polyoxyethylene polyoxypropylene alkyl ether of GB2371555 is obtained by addition-polymerization of propylene oxide and ethylene oxide with a linear or branched higher alcohol (see page 9, lines 23-27 of GB2371555). That is, the alkyl group in the polyoxyethylene polyoxypropylene alkyl ether is a residue of the higher alcohol.

In contrast, the reaction product formed from the claimed materials includes polyoxyethylene polyoxypropylene alkyl ethers. However, since the compound reacting with polyalkylene oxide is glycerin, 1,2,3-trimethoxy propane, ethylene glycol, 1,2-diethoxy ethane, diethyl ether, or methyl acetate and has a number of carbon atoms of six or less, the alkyl group in the reaction product has a number of carbon atoms of six or less. That is, the alkyl group in the polyoxyethylene polyoxypropylene alkyl ether of the claimed invention differs from the alkyl group in the polyoxyethylene polyoxypropylene alkyl ether of GB2371555.

As described on the paragraph bridging pages 4 and 5, the specific reaction product of the claimed invention appropriately increases the viscosity of the polishing composition. This improves the dispersibility of the abrasive in the polishing composition and increases the amount

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of the abrasive held by a polishing pad during polishing, thereby increasing the polishing rate of the polishing composition. Furthermore, the specific reaction product of the claimed invention lubricates the surface of the object to be polished and suppresses drying of the surface. Lubrication enhances the mechanical polishing by the abrasive. The suppression of drying prevents scratches on the object to be polished.

GB2371555 fails to suggest or teach the polishing composition of claimed invention. Accordingly, the claimed invention is patentable over GB2371555.

(ii) Orie et al. US 6,444,132 ("Orie")

Orie discloses two kinds of polishing compositions for use in polishing thin film magnetic heads. One is a first polishing composition comprising a polyol with a molecular weight of from 300 to 20,000, a polishing powder, a dispersion medium, and optionally a surfactant. Another is a second polishing composition comprising a sulfur-containing organomolybdenum compound, a polishing powder, a dispersion medium, and at least one member selected from the group consisting of surfactants, polymeric compounds, and surface modifiers. Orie teaches that the first polishing composition may include polyoxyethylene polyoxypropylene triol or other polyoxyethylene polyoxypropylene product as the polyol and that the second polishing composition may include metal salt as the sulfur-containing organomolybdenum compound. However, Orie does not teach the combination use of polyoxyethylene polyoxypropylene triol or other polyoxyethylene polyoxypropylene product with metal salt in a polishing composition.

In contrast, the polishing composition of the claimed invention contains a reaction product produced by a reaction between a polyalkylene oxide and glycerin, 1,2,3-trimethoxy propane, ethylene glycol, 1,2-dichloro ethane, diethyl ether, or methyl acetate as well as at least one salt selected from the group consisting of a metal salt of an inorganic acid or organic acid and an ammonium salt of an inorganic acid or organic acid.

Orie fails to suggest or teach the polishing composition of claimed invention. Accordingly, the claimed invention is patentable over Orie.

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**Conclusion**

It is respectfully submitted that the arguments made above have traversed the rejections and that all claims are now allowable.

Respectfully submitted,

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Date: April 19, 2006

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